

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 31<sup>st</sup> December, 2018**

**No. 722**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 79/2018–State Tax**

**Dated: 31<sup>st</sup> December, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 5 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the “said Act”), the Government hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 2/2017- State Tax, dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, vide number 297, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, in paragraph 3, the following shall be inserted, namely :-

“Notwithstanding anything contained in this notification, the state tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding state tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Government”.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**